

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2020) – Providing conditional waiver of late fees for the period from July, 2017 to July, 2020 – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 324

Dated: 10-11-2020.
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.82, Revenue (CT-II) Department, Dated : 31.01.2019.
3. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 52/2020- Central Tax, dt 24-06-2020.
4. G.O.Ms. No.287 , Revenue (CT-II) Department,dt.29.09.2020.
5. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 57/2020-Central Tax, dt 30-06-2020.
6. From the Chief Commissioner of State Tax, A.P., Vijayawada, REV03-12039/12/2020-GST SEC-CCT dt.29.09.2020.

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ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 11- 11-2020:

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in G.O.Ms.No.82, Revenue (Commercial Taxes-II) Department, Dated 31.01.2019, as subsequently amended, namely:-

AMENDMENT

In the said notification, after the third proviso, the following provisos shall be inserted, namely: -

"Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of State tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is

in excess of two hundred and fifty rupees and shall stand fully waived for those tax payers where the total amount of State tax payable in the said return is nil.”.

2. This notification shall be deemed to have come into effect on and from the 25th day of June, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing),
A.P., Vijayawada ... for publication of the Notification (he is requested to supply
20 copies of the notification to this Department and 200 copies to the Chief
Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement)
Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes &
Excise). The P.S. to the Spl.C.S (CT, Excise and Regn., & Stamps).
The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER